INSTRUCTIONS FOR COMPLETING DD FORM 2794, COST AND SOFTWARE DATA REPORTING (CSDR) PLAN

The following paragraphs describe how to complete the individual data elements of the CSDR Plan and are applicable to program, contract and subcontract plans. The Summary Guide to CSDR Plans, shown in Table C4.T1 in Chapter 4 of the CSDR Manual (DoD 5000.04-M-1) contains the key attributes of CSDR Plans and how they compare among program plans, contract plans, and subcontract plans.

Item 1a. Program (MDAP). Enter the name given to the Major Defense Acquisition Program (MDAP) as specified on the most current DoD MDAP list published by USD (AT&L) (e.g., "AESA- Active Electronically Scanned Array Program"). The same MDAP name is used for each related CSDR Plan type (i.e., program, contract, and subcontract plans).

Item 1b. Prime Mission Product. Enter the official military designation for the end item as specified by the appropriate classification standard (e.g., DoD 4120.15-L "Military Designation of Military Aerospace Vehicles" would specify "F-35" for the Joint Strike Fighter). For contract plans, the end item being reported may have a different designation than the total program (e.g., the preparer would enter "AN/APG-81 Radar" for the F-35 Radar contract plan). If the end item does not have a military designation, enter the name of the product being developed or procured. For example, during development many mission system components on an aircraft do not have an official military designation. In these cases, enter the name of the WBS element, such as Communications, Navigation and Identification (CNI).

Item 1c. Milestone. Check the block for the appropriate Milestone for which reporting will begin for the program: A (technology development phase), B (system development and demonstration phase) and C (production and deployment phase) for low-rate initial production (LRIP) or production (full rate).

Item 2. MIL-HDBK-881 (current version) Appendix Used. Enter the specific category of the defense materiel item contained in the appropriate Appendix to MIL-HDBK-881 (current edition) that was used as the basis for the work breakdown structure (WBS) (e.g., Appendix A: Aircraft Systems).

Item 3. Submission Type. Check the appropriate box to indicate whether the CSDR Plan is an initial submission or a change to a previous OSD CAIG Chair-approved CSDR Plan.

Item 4. Current Submission Date. Enter the date when the reporting organization is submitting the plan. Enter the appropriate numeric data for the year, month, and day. For example, December 31, 2004, would be shown as 20041231.

Item 5. Last Approved Plan Date. Enter the date of the last OSD CAIG Chair-approved CSDR Plan. Enter "N/A" for initial submissions or if no plan has yet been approved. Enter the appropriate numeric data for the year, month, and day. For example, December 31, 2004, would be shown as 20041231.

Items 6a through 6d. Point of Contact (POC) Information. Enter the relevant information about the POC as follows: item 6a, name, street address, city, state, and ZIP code; item 6b, telephone number, including area code; item 6c, fax number, including area code; and item 6d, e-mail address.

Item 7. Plan Type. Check the appropriate block for the plan type (i.e., program plan or contract plan). If this is a contract plan, check the appropriate block for prime or subcontract.

Item 8. Preparing Organization. Enter the name of the organization preparing the CSDR Plan. A representative from the DoD program office normally prepares CSDR Plans with the advice and assistance of the Cost Working-Group Integrated Product Team (CWIPT).

Item 9. Approved Plan Number (Reserved for DCARC Use Only). Leave blank and the Defense Cost and Resource Center (DCARC) will make the appropriate entry.

Item 10. WBS Element Code. All program plans shall contain numeric decimals for entering WBS element codes (e.g., 1.0 for parent, 1.1 for child of 1.0, and 1.1.1 for child of 1.1). The preferred method for contract plans is also numeric decimal. However, deviations can be requested from the DCARC with justification to use either thousand numeric (e.g., 1000 for parent, 1100 for child of 1000, and 1110 for child of 1100) or alpha (e.g., A for parent, AA for child of A, and AAA for child of AA). DCARC will consider such requests on a case-by-case basis.

　　Item 10a. Program. Enter WBS element codes that conform to the business rules shown in Item 10 above. For program plans, no corresponding contract WBS element codes are required under item 10b.

　　Item 10b. Contract. Enter the numerical codes provided in the CAIG-approved contract plan. For contract plans, each code must be entered under item 10a for the corresponding program WBS element.

Item 11. WBS Reporting Elements. Enter the title of the specific WBS reporting element. See MIL-HDBK-881A for standard WBS guidance. In addition, identify subsystems by their official designations (e.g., T700 Engine, AN/APG-73 Radar, Fire Control Radar) to allow for identification of subsystems that are common to other major systems. For contract/subcontract plans, also enter, as appropriate, each of the Summary Reporting Elements required for the DD Form 1921 report (i.e., Reporting Contractor: General & Administrative, Undistributed Budget, Management Reserve, Facilities Capital Cost of Money and Profit/Loss or Fee.).

Item 12a. Contractor Name. *For program plans*, enter "Refer to RDT" (for resource distribution table). *For contract/subcontract plans*, enter the name of the responsible contractor (if known) for the first row WBS element. Enter (if known) the name of the responsible direct reporting subcontractor for the particular WBS element for which it has responsibility. Enter "TBD" if the contractor (or direct reporting subcontractor) is not yet known.

Item 12b. Contract Number. *For program plans,* leave this item blank. *For contract/subcontract plans*, Enter (if known) for the first row WBS element the assigned prime contract number (and only the prime contract number) that the prime contractor has with the Government. Enter "TBD" if the number is not yet known. Subcontract numbers should only be provided in Item 15. Remarks.

Item 13. Reports Required. For each WBS element listed, indicate whether the reports below are required.

    Item 13a. CWBS Dictionary. Enter an X in this column if the WBS element requires a definition in the CWBS Dictionary or an "N/A" if the WBS element is not applicable to the contract and no costs will be reported for the element. Every row in this column should be marked with either an X or an "N/A" and must match the DD 1921 column (column 13b).

    Item 13b. DD 1921 (Cost Data Summary Report). Enter an X in this column if the WBS element requires DD Form 1921, "Cost Data Summary Report," or an "N/A" if the WBS element is not applicable to the contract and no costs will be reported for the element. Every row in this column should be marked with either an X or an "N/A" and must match the CWBS column (column 13a).

    Item 13c. DD 1921-1 (Functional Cost Hour Report). Using the current edition of the CSDR Manual (DoD 5000.04-M-1) as guidance, enter an X in this column if the WBS element requires DD Form 1921-1, "Functional Cost-Hour Report."

    Item 13d. DD 1921-2 (Progress Curve Report). Using the current edition of the CSDR Manual (DoD 5000.04-M-1) as guidance, enter an X in this column if the WBS element requires DD Form 1921-2, "Progress Curve Report."

    Item 13e. SRDR. Using the current edition of the CSDR Manual (DoD 5000.04-M-1) as guidance, enter an X in this column if the WBS element requires SRDR.

Item 14. CSDR Submission Dates. Enter information related to the CSDR submission as described in the following subparagraphs. Include as the last contractor cost data (CCD) report to be submitted the "Final" CCD report that is due 180 days after the end of the month that delivery of the final major end item occurred. For Program Plans, Item 14 should reflect a comprehensive list of all applicable contract and subcontract plans within the given life cycle phase. For contract and subcontract plans, Item 14 should only reflect the single contract or subcontract information.

Item 14a. Submission. Enter the sequential number of each report submission (beginning with 1). For program plans enter the entire block of Item 14a submission numbers, derived from Item 14a on each contract and subcontract plan with each series staring at 1. Also, for Program Plans, leave a blank row between each series of contract or subcontract submissions.

Item 14b. Form(s). Enter the CCD report(s) or software resource data (SRD) report(s) included in the submission (e.g., 1921, 1921-1, SRDR Initial Developer Report, etc.). Also enter the CCDR and SRDR data dictionary requirements. For program plans, enter the entire block of Item 14b Form(s), derived from Item 14b on each contract and subcontract plan. Also, for Program Plans, leave a blank row between each series of contract or subcontract submissions.

Item 14c. Event. Enter the event or time period corresponding to the CSDR submission to include the data dictionaries (e.g., first flight test, annual reporting, etc.). For program plans, item 14c may be prepared in two distinct manners. First, if all reporting events, for the prime and all direct reporting subcontractors share a series of common events and common reporting "As of Dates" and "Due Dates", then you may enter all company names and plan reference numbers in Item 14c on a single row, followed by individual rows for each common event and common dates. Second, if there are differences in the reporting events or "As of Dates" or "Due Dates" between the prime and any direct reporting subcontractors, then you should enter each reporting event discretely from each prime and subcontractor plan, separated by a header row containing the company name and plan reference number. .

Item 14d. As of Date. Enter the planned "as of date" for the CSDR submission. This represents the cutoff date from the contractor's accounting system that describes the data in the report. Enter the appropriate numeric data for the year, month, and day. For example, December 31, 2004, would be shown as 20041231. For program plans enter the entire block of Item 14d "As of Dates", derived from Item 14d on each contract and subcontract plan. Enter the individual As of Dates for each event from the prime and each direct reporting subcontractor on the applicable row. Also, for Program Plans, leave a blank row between each series of contract or subcontract submissions.

Item 14e. Due Date. Enter the due date for the planned CSDR submission (i.e., normally 60 days after the "As of Date" found in Item 14d.). Enter the appropriate numeric data for the year, month, and day. For example, December 31, 2004, would be shown as 20041231. For program plans enter the entire block of Item 14e "Due Dates", derived from Item 14e on each contract and subcontract plan. Enter the individual Due Dates for each event from the prime and each direct reporting

subcontractor on the applicable row.   Also, for Program Plans, leave a blank row between each series of contract or subcontract submissions.

<u>Item 15. Remarks</u>. Enter any pertinent remarks about the CSDR Plan that help explain or clarify any of the entries for items 1 through 14. Use continuation sheets as necessary.

a. The following information shall be entered for program plans. One paragraph containing a brief summary description is sufficient for each category listed below.

1. <u>Program Overview</u>. Use available descriptive information such as that found in Section 1.0, System Overview, of the Cost Analysis Requirements Description (CARD).

2. <u>Contracting Approach</u>. Use available information such as that found in Section 8.0, Acquisition Plan and/or Strategy, of the CARD to explain or clarify the approaches that guided CSDR Plan development.

3. <u>Quantity Overview</u>. Use available information such as that found in Section 4.0, Quantity Requirements, of the CARD to summarize the quantities and nature of the units being developed or manufactured for each contract.

b. The following entries are mandatory for contract/subcontract plans.

1. <u>Non-Recurring/Recurring Definitions.</u> Refer to the specific definitions and requirements in the CSDR Manual (DoD 5000.04-M-1) and the definitions in the DIDs for the DD Forms 1921, 1921-1 and 1921-2. Any refinements or expansions of these definitions must be agreed to in the pre-contract or post contract award conference between the PM/CWIPT and the reporting contractor and approved by the OSD CAIG Chair before being incorporated into the contract. If the plan is submitted *before* the pre-contract or post contract award conference, enter "TBD" (for "to be determined"). Otherwise, enter the agreed upon refinements or expansions or "no refinements or expansions warranted", as applicable.

2. <u>Cost Accounting Standards (CAS) Disclosure Statement Differences</u>. Contractors are required to follow the accounting procedures specified in their CAS Disclosure Statement. As part of the pre/post award conference, the CWIPT and the contractor will review the CAS Disclosure Statement in conjunction with the reporting requirements contained in the DD 1921-1 and DD 1921-2 DIDs and related formats. This review will address the need for mapping from the contractor's accounting system into the required contractor cost data reporting (CCDR) functional categories. If the plan is submitted *before* the pre-contract or post contract award conference, enter "TBD" (for "to be determined"). Otherwise enter the results of the review, as applicable.

3. <u>DD Form 1921-2, Progress Curve Report</u>.

i. <u>Unit or Lot Reporting</u>. The CWIPT is responsible for determining for cost estimating purposes whether unit or lot reporting is appropriate for the DD Form 1921-2, Progress Curve Report. This reporting requirement applies only to the prime contractors or subcontractors that actually develop and produce an end item rather than procuring it from another source. Specify whether the 1921-2 will be reported by unit or lot and add amplifying instructions as applicable.

ii. <u>Product Characteristics</u>. The CWIPT is responsible for specifying the key physical, technical, and performance characteristics for the WBS element(s) being reported (e.g., weight, range, and speed). These characteristics must be related to the cost and hours data being reported and, as such, be useful for cost estimating purposes. Classified characteristics are excluded from this requirement. Identify the specific unclassified characteristics and related metrics (e.g., weight, range, and speed) for each prime, associate, or subcontractor expected to meet the CCDR reporting thresholds. If a specific contractor or subcontractor is not yet known, enter "TBD" (for "to be determined"), the WBS elements, and expected technical characteristics. Airframe weight is a mandatory requirement for aircraft contracts. Enter the specific product characteristics and amplifying instructions, as applicable.

<u>Addenda for CSDR Plans</u>. Provide the following additional information on a separate page(s) attached to the program or contract plan.

a. <u>Resource Distribution Table (RDT) (formerly referred to as the Resource Assignment Matrix (RAM))</u>. The RDT is designed to help ensure that all contracts meeting the reporting thresholds contain CSDR requirements. Provide the name and address of any prime contractors, subcontractors, lower-tier subcontractors, and government-furnished equipment (GFE) providers that may meet the CSDR thresholds along with the specific WBS elements for which they are responsible.

1. <u>Program Plan RDT.</u> Contract/subcontract information provided in the RDT section must be consistent with the current contract and cost information provided in other official program acquisition documents such as the Selected Acquisition Report (SAR) and the Acquisition Plan (required by the Federal Acquisition Regulation (FAR)) and is required to be updated every year. Note that including a particular contract or subcontract in the RDT does not automatically result in CSDR being required. This decision is made by the CWIPT in coordination with the DoD PM. An example of a properly completed RDT can be found at the DCARC Web site (http://DCARC.pae.osd.mil). The information supplied is not intended in any way to preempt the prime contractor's selection process for subcontractors. Instead, its purpose is to establish an early tracking mechanism to ensure all

appropriate reporting requirements are implemented. The information contained in the RDT is required to be updated as RFPs are issued and contracts are awarded.

    i. Enter the total program cost for the milestone/phase identified in Item 1c.

    ii. The following information is mandatory for each prime contract:

      a) Identify the contractor if known; otherwise enter "TBD" (for "to be determined") and include the estimated total contract value and the estimated total software development effort which, for CSDR purposes, represents the expected price at contract completion (i.e., initial contract award plus all expected contract changes). This value must also be based upon the assumption that all contract options will be exercised.

      b) Identify each subcontractor if known; otherwise enter "TBD" (for "to be determined") and its expected value and software development effort which, for CSDR purposes, represents the expected price at contract completion (i.e., initial contract award plus all expected contract changes). This value must also be based upon the assumption that all contract options will be exercised.

      c) Using the WBS contained in block 10 of the CSDR Plan, annotate with "X" the WBS elements for which the Prime contactor and each subcontractor have or will have effort.

    iii For government-furnished equipment (GFE):

    a) Identify each source of GFE and its estimated total value and estimated total software development effort which, for CSDR purposes, represents the expected price at completion (i.e., initial funding plus all expected changes). This value must also be based upon the assumption that all funding options will be exercised. If the GFE is already on contract, provide the assigned prime contract number the Government has with the prime contractor along with the contractor name.

    b) Using the WBS contained in block 10 of the CSDR Plan, annotate with "X" the WBS elements for which the source of GFE has or will have effort.

2. <u>Contract/Subcontract Plan RDT</u>. Subcontract information provided in the RDT section must be consistent with current contract/subcontract information

provided in the program plan RDT and must conform to the applicable rules established above for the program plan RDT. In addition, include the assigned subcontract number for each subcontract between the prime and the subcontractor.

b. Project Applicability Matrix (PAM). Provide the project name, description, and related WBS elements for those programs that include separate identifiable projects as part of an evolutionary acquisition strategy using spiral and incremental development approaches. An example of a properly completed PAM can be found at the DCARC Web site (http://DCARC.pae.osd.mil).